

TEXAS A&M UNIVERSITY - TEXARKANA
Acct 523 - Financial Statement Analysis
Course Syllabus
Fall 2012

Instructor: Joan Brumm
Office: Room 221 N
Office Hours: 4 pm-6pm Wednesday
11 am - 3 pm Thursday

Phone: 223-3008
Course Time: Web

Outside of in-office hours I will reply to emails within a reasonable time not to exceed 24 hours during the normal work week.

Course Description:	The major objective of this course is to present a comprehensive and current treatment of the analysis of financial statements as an aid to decision making for investors and creditors. The major focus is on the objectives of users of financial statements and on the analytical tools and techniques applied by them in reaching significant conclusions and decisions. Prerequisite: Acct 323.	
Prerequisites:	Intermediate Accounting I-III	
Required Texts:	Financial Reporting and Analysis – Gibson 13 th edition – South-Western (Cengage) with access code ISBN:9781133188797 You also have the option of purchasing this as an e-book on the publisher's website.	
Graduate Degree Program Goals:	At the completion of your degree TAMU-T graduate students should be proficient in several areas. You can access these goals at: www.tamut.cob .	
Course Objectives:	Upon successful completion of this course, students will be able to: -analyze business strategies to understand the value that they add. -analyze the accounting measurement and reporting practices underlying financial statements. -perform financial statement analysis.	
Evaluation:		
...Exam	There is one exam worth 100 points.	
...Quizzes	There are 12 online quizzes worth 10 points each for a maximum of 100 points. The two extra quizzes can be used to make up for points missed on earlier quizzes.	
....Cases	The case is worth 50 points. Details on the case requirements will be posted later in the semester.	
...Grading:	Quizzes Case Exam Total	100 points 50 points 100 points 250 points
Grading Scale:	A 90-100% B 80-89% C 70-79% D 60-69% F Below 60%	

Week	Schedule	
1	Introduction to the Class	
2	Chap 1 – Introduction to Financial Reporting	
3	Chap 2 – Introduction to Financial Statements	
4	Chap 3 – Balance Sheet	
5	Chap 4 – Income Statement	
6	Chap 5 – Basics of Analysis	
7	Chap 6 – Liquidity of Short-Term Assets	
8	Chap 7 – Long Term Debt-Paying Ability	
9	Chap 8 – Profitability	
10	Chap 9 – For the Investor	
11	Chap 10 – Statement of Cash Flows	
12	Chap 11 – Expanded Analysis	
13	Chap 12 – Special Industries	
14	Exam December 5-7	
15	Case Due	

Disability Accommodations: Students with disabilities may request reasonable accommodations through the A&M-Texarkana Disability Services Office by calling 903-223-3062.

Academic honesty: Academic honesty is expected of students enrolled in this course. Cheating on examinations, unauthorized collaboration, falsification of research data, plagiarism, and undocumented use of materials from any source, constitute academic dishonesty, and may be grounds for a grade of 'F' in the course and/or disciplinary actions." For additional information, see the university rules.

Class Participation: Students are responsible for beginning their participation on the FIRST CLASS DAY by logging on and completing assignments according to the COURSE CALENDAR. Failure to submit online assignments between the first day of classes and the "university census date" (according to the university schedule) will result in an ADMINISTRATIVE DROP from the course

A&M-Texarkana Email Address: Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis.

Drop Policy: To drop this course after the census date (see [semester calendar](#)), a student must complete the Drop/Withdrawal Request Form, located on the University website <http://tamut.edu/Registrar/droppingwithdrawing-from-classes.html>) or obtained in the Registrar's Office. The student must submit the signed and completed form to the instructor of each course indicated on the form to be dropped for his/her signature. The signature is not an "approval" to drop, but rather confirmation that the student has discussed the drop/withdrawal with the faculty member. The form must be submitted to the Registrar's office for processing in person, email Registrar@tamut.edu, mail (7101 University Ave., Texarkana, TX 75503) or fax (903-223-3140). Drop/withdraw forms missing any of the required information will not be accepted by the Registrar's Office for processing. It is the student's responsibility to ensure that the form is completed properly before submission. If a student stops participating in class (attending and submitting assignments) but does not complete and submit the drop/withdrawal form, a final grade based on work completed as outlined in the syllabus will be assigned.

Student Technical Assistance:

- Solutions to common problems and FAQ's for your web-enhanced and online courses are found at this link: <http://www.tamut.edu/webcourses/index.php?pageid=37>
- If you cannot find your resolution there, you can send in a support request detailing your specific problem here: <http://www.tamut.edu/webcourses/gethelp2.php>
- Blackboard Helpdesk contacts:

Office hours are: Monday - Friday, 8:00a to 5:00p

Julia Allen (main contact) 903-223-3154 julia.allen@tamut.edu

Frank Miller (alternate) 903-223-3156 frank.miller@tamut.edu

Nikki Thomson (alternate) 903-223-3083 nikki.thomson@tamut.edu

University Email: Upon application to Texas A&M University-Texarkana an individual will be assigned an A&M-Texarkana email account. This email account will be used to deliver official university correspondence. Each individual is responsible for information sent and received via the university email account and is expected to check the official A&M-Texarkana email account on a frequent and consistent basis.

Drop Policy: University Drop Policy: To drop this course after the 12th class day, a student must complete the Drop/Withdrawal Request Form, located on the University website <http://tamut.edu/Registrar/droppingwithdrawing-from-classes.html>) or obtained in the Registrar's Office. The student must submit the signed and completed form to the instructor of each course indicated on the form to be dropped for his/her signature. The signature is not an "approval" to drop, but rather confirmation that the student has discussed the drop/withdrawal with the faculty member. The form must be submitted to the Registrar's office for processing in person, email Registrar@tamut.edu, mail (P. O. Box 5518, Texarkana, TX 75505) or fax (903-223-3140). Drop/withdraw forms missing any of the required information will not be accepted by the Registrar's Office for processing. It is the student's responsibility to ensure that the form is completed properly before submission. If a student stops participating in class (attending and submitting assignments) but does not complete and submit the drop/withdrawal form, a final grade based on work completed as outlined in the syllabus will be assigned.